

**COMMONWEALTH OF KENTUCKY
KENTUCKY BOARD OF TAX APPEALS
FILE NO. K05-S-44**

CHARLES W. PRICHARD

APPELLANT

vs.

ORDER K-19542

**MCCREARY COUNTY PROPERTY
VALUATION ADMINISTRATOR**

APPELLEES

The Kentucky Board of Tax Appeals had delegated authority to its Chair, Nancy Mitchell, to act as a hearing officer pursuant to KRS 13B.030. The hearing officer appeared and called the above case at the time and place specified in the Notice of Hearing. The hearing officer entered a recommended order in compliance with the provisions of KRS 13B.110. Exceptions were filed by the Appellant. The Board has reviewed the record, the exceptions and the recommended order.

The Appellants failed to attend the hearing. Based on the Appellants' failure to attend, the Hearing Officer recommended a default order be processed as provided for in KRS 13B.080(6).

The Kentucky Board of Tax Appeals has considered the record and the exceptions and accepts the recommended default order of the hearing officer, and adopts it as the Board's final order. Failure to file exceptions to an administrative hearing officer's recommendations after a hearing constitutes a failure to exhaust administrative remedies and precludes appellate review. *Swatzell v. Natural Resources and Environmental Protection Cabinet*, Ky App 962 SW 2d 866 (1998).

FINAL ORDER

The July 26, 2005 final ruling of the McCreary County Board of Assessment Appeals is upheld and the real property is to be assessed at a fair cash value of \$200,000.00 as of January 1, 2005.

The following information is provided pursuant to the final order requirements of KRS Chapter 13B:

This is a final and appealable order. All final orders of this agency shall be subject to judicial review in accordance with the provisions of KRS Chapter 13B. A party shall institute an appeal by filing a petition in the Circuit Court of venue, as provided in the agency's enabling statutes, within thirty (30) days after the final order of the agency is mailed or delivered by personal service. If venue for appeal is not stated in the enabling statutes, a party may appeal to Franklin Circuit Court or the Circuit Court of the county in which the appealing party resides or operates a place of business. Copies of the petition shall be served by the petitioner upon the agency and all parties of record. The petition shall include the names and addresses of all parties to the proceeding and the agency involved, and a statement of the grounds on which the review is requested. The petition shall be accompanied by a copy of the final order.

A party may file a petition for judicial review only after the party has exhausted all administrative remedies available within the agency whose action is being challenged, and within any other agency authorized to exercise administrative review.

A petition for judicial review shall not automatically stay a final order pending the outcome of the review, unless:

- (a) An automatic stay is provided by statute upon appeal or at any point in the administrative proceedings;
- (b) A stay is permitted by the agency and granted upon request; or

(c) A stay is ordered by the Circuit Court of jurisdiction upon petition.

Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified copy of the official record of the proceeding under review in compliance with KRS 13B.140(3).

**DATE OF ORDER
AND MAILING: August 17, 2006**

**KENTUCKY BOARD OF TAX APPEALS
FULL BOARD CONCURRING**

**Nancy Mitchell
Chair**